



Queensland

Gaming Tax Notice 2020

Subordinate Legislation 2020 No. 126

made under the

Casino Control Act 1982

Gaming Machine Act 1991

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1 Short title

This notice may be cited as the *Gaming Tax Notice 2020*.

2 Commencement

This notice is taken to have commenced on 1 March 2020.

Note—

This notice expires on 31 December 2020. See section 367E(3) of the Act.

3 Deferral of payment of gaming machine tax and health services levy for March 2020

- (1) This section applies to an amount payable for March 2020 as—
 - (a) gaming machine tax under section 312 of the Act; or
 - (b) a health services levy under section 316B of the Act.
- (2) Payment of the amount is deferred.
- (3) The amount must be paid in 3 equal instalments payable on or before the days approved by the commissioner under section 4(1) for payment of the instalments.
- (4) Subsection (3) does not apply if the person who is liable to pay the amount—
 - (a) notifies the commissioner on or before 30 November 2020 that the person wishes to pay the amount in 1 instalment; and
 - (b) pays the amount on or before the day approved by the commissioner under section 4(2) for payment of the amount.

4 Commissioner may approve days for payment of deferred gaming machine tax and health services levy

- (1) The commissioner may approve the following days for payment of the instalments of an amount under section 3(3)—

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- (a) a day between 10 and 28 February 2021 for payment of the first instalment;
 - (b) a day between 10 and 30 April 2021 for payment of the second instalment;
 - (c) a day between 10 and 30 June 2021 for payment of the third instalment.
- (2) The commissioner may approve a day between 10 and 28 February 2021 for payment of an amount under section 3(4).
 - (3) A day approved by the commissioner under this section must be published on the department's website.

5 Return of gaming machine tax

- (1) This section applies to an amount of gaming machine tax payable for March 2020 under section 312 of the Act if—
 - (a) payment of the amount is deferred under section 3(2); and
 - (b) a person paid the amount to the commissioner on or before 31 March 2020.
- (2) The amount may be returned to the person.
- (3) To remove any doubt, it is declared that the return of the amount to the person under this section does not limit or otherwise affect the person's liability to pay an amount of gaming machine tax for March 2020 under section 4.

6 Deferral of payment of casino tax

- (1) This section applies to an amount payable as casino tax under the *Casino Control Act 1982*, section 51 in relation to gaming machine revenue for March 2020.
- (2) Payment of the amount is deferred.
- (3) The amount must be paid in 3 equal instalments on or before the following days—
 - (a) for payment of the first instalment—7 February 2021;
 - (b) for payment of the second instalment—7 April 2021;

- (c) for payment of the third instalment—7 June 2021.
- (4) Subsection (3) does not apply if the person who is liable to pay the amount—
 - (a) notifies the commissioner on or before 30 November 2020 that the person wishes to pay the amount in 1 instalment; and
 - (b) pays the amount on or before 7 February 2021.
- (5) In this section—

fully-automated table game machine see the *Casino Control Regulation 1999*, section 19(2).

gaming machine revenue means the part of casino gross revenue and premium junket revenue, within the meaning of the *Casino Control Act 1982*, derived from the operation of gaming machines, other than fully-automated table game machines.

ENDNOTES

- 1 Made by the Attorney-General and Minister for Justice on 3 July 2020.
- 2 Notified on the Queensland legislation website on 7 July 2020.
- 3 The administering agency is the Department of Justice and Attorney-General.

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